

Schedule 9
Net Working Capital Liabilities
As of October 31, 1999

Assets

Concentration Cash	\$ 820,929
STAM Cash Account	-
Store Drawer Cash	736,200
Depository Cash and Credit Card Accounts	10,622,147
Accounts Payable and Payroll Accounts, net of outstanding checks (excluding ACH)	(6,988,991)
Benefit and Tax Cash Accounts, net of outstanding checks	(413,132)
Outstanding ACHs	
Marriott	(5,136,375)
Marketing	(242,419)
Other	(1,374,920)
	<u>(1,976,561)</u>
Accounts Receivable	
Franchisee royalties	151,510
Franchisee advertising	177,129
Boston West	66,696
Catering and other receivables	50,920
ENBC -- Administration, Computer and Rent	442,736
ENBC -- Peoplesoft Payroll Reimbursement	424,460
	<u>1,313,451</u>
Inventory, excluding smallwares	4,230,585
Prepays	
Florida Sales and Use Tax	325,882
Quality Assurance	102,048
	<u>427,930</u>
Deposits	1,032,587
Loans	
Starbucks Sublease	44,051
Other Assets	
Media Barter Credits	1,015,219
Total Assets	<u>\$ 6,087,261</u>

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Liabilities

Trade Payables	\$ 3,156,385
Accrued Payroll	
Accrued Regular Payroll	5,518,178
Period Bonus	1,075,702
Benefit and Garnishment withholdings	121,327
	<u>6,715,207</u>
Payroll Related Taxes	
Accrued Regular Payroll	1,822,059
Period Bonus	181,901
	<u>2,003,960</u>
Platinum Funding Obligation	862,470
Accrued Employee Benefits	1,290,584
Sales and Use Taxes	3,125,058
Accrued Property Taxes	
Personal	1,759,918
Real	6,433,654
	<u>8,193,572</u>
Gift Certificates	878,967
Utilities	2,190,328
Deferred Compensation	159,061
Total Liabilities	<u>\$ 28,575,592</u>
Net Working Capital Liabilities	<u><u>\$ (22,488,331)</u></u>